

## DANA INCORPORATED

### AUDIT COMMITTEE POLICY

#### COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDIT-RELATED MATTERS

Dana Incorporated (the “Company”) is committed to complying with all applicable laws and regulations regarding accounting, accounting standards, accounting controls and audit practices (“Accounting Matters”). The Audit Committee (the “Committee”) of the Company’s Board of Directors (the “Board”) is responsible for ensuring the appropriate treatment of complaints related to Accounting Matters. Accordingly, the Committee has adopted the following procedures to supplement the Company’s *Standards of Business Conduct*. These procedures are for:

- The receipt, retention and treatment of complaints regarding Accounting Matters; and
- The confidential, anonymous submission of concerns regarding questionable accounting or auditing matters.

Any person can submit a complaint or concern regarding Accounting Matters without fear of dismissal or retaliation of any kind.

**1. Scope of Complaints.** These procedures relate to complaints and concerns regarding Accounting Matters including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- Fraud or deliberate error in the recording and maintaining of financial records of the Company;
- Deficiencies in or noncompliance with the Company’s internal accounting controls;
- Misrepresentations or false statements to or by a senior officer or an accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;
- Deviation from full and fair reporting of the Company’s financial condition; and
- Taking any action to coerce, manipulate, mislead, or fraudulently influence the Company’s independent auditor in any way that would render the Company’s financial statements materially misleading.

**2. Receipt of Complaints.** Employees and others may submit complaints and concerns regarding Accounting Matters on a confidential and anonymous basis to the Committee in either of the following ways:

- (a) By writing to the Committee at the following address:

Dana Incorporated  
Attention: Chairman, Audit Committee  
3939 Technology Drive  
Maumee, Ohio 43537

Such communications may be submitted on a confidential and anonymous basis by sending them in a sealed envelope marked "CONFIDENTIAL."

- (b) In the United States, by calling the Dana Ethics and Compliance Helpline toll-free at 1-877-261-2560 or [mydana.ethicspoint.com](http://mydana.ethicspoint.com).

Such communications shall be treated on a confidential and anonymous basis at the request of the caller and shall be reviewed with the Committee.

### **3. Treatment of Complaints.**

- The Committee Chairman shall refer all complaints received to the Office of Business Conduct. The Office of Business Conduct shall review each such complaint and determine whether it raises a *bona fide* accounting, internal accounting controls or auditing or related issue. If the review concludes that this is the case, the complaint shall be reported to the Committee Chairman. Confidentiality will be maintained to the fullest extent possible, consistent with conducting an adequate review and with any applicable legal requirements.
- The Office of Business Conduct shall review the matter and, if warranted, coordinate an investigation of the matter in accordance with their established internal investigation processes, using such outside counsel, investigators and/or experts as they deem necessary.
- If a complaint specifically names an executive officer of the Company, the Office of Business Conduct must report the complaint and actions taken in response thereto, if any, to the Committee as soon as practicable.
- In lieu of the Office of Business Conduct reviewing a complaint, the Committee, in its discretion, may conduct an independent investigation of the complaint, utilizing such outside counsel, investigators and/or experts as it deems necessary. The Committee shall inform the Office of Business Conduct of this action and shall keep them informed of the progress and results of the investigation, unless this would compromise the investigation.
- If, at any time, it is determined that any communication relates to (i) a significant deficiency or material weaknesses in the design and operation of the Company's internal control over financial reporting which is reasonably likely to affect the Company's ability to record, process, summarize and report financial information, or (ii) any fraud, whether or not material, that involves the management or other employees of the Company who have a significant role in the Company's internal

control over financial reporting, the Committee Chairman shall promptly notify the Company's Chief Executive Officer and Chief Financial Officer, as well as the Company's independent auditors.

- All complaints, if substantiated, will be resolved through appropriate corrective or disciplinary action. Due to the anonymous nature of some of the complaints, a person who reports a suspected violation may not be informed of the results of an investigation.
- The Committee Chairman shall forward any communications about matters that do not relate to Accounting Matters to the Chairman of the Board, the Chairman of another Board Committee or the Chief Executive Officer, as appropriate, for review and action.
- No adverse action shall be taken against any employee of the Company in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of any complaint regarding Accounting Matters or any concern with respect to questionable accounting or auditing matters or otherwise specified in Section 806 of the Sarbanes-Oxley Act of 2002.

#### **4. Reporting and Retention of Complaints and Investigations.**

The Office of Business Conduct shall summarize each complaint and the actions taken in response thereto, if any, and provide the summary reports on a quarterly basis (or more often as needed or requested) to the Committee Chairman.

The Committee Chairman shall periodically report to the Board regarding complaints and concerns it has received about Accounting Matters and the progress and results of the review and investigation of such matters.

The Office of Business Conduct shall retain all complaints received and track their receipt, investigation and resolution. All records regarding complaints shall be retained for a period of three (3) years after the conclusion of each review and investigation, whichever occurs later.

**Amended: July 25, 2017**